

## INSTRUCTIONS



## UPDATE OR CANCELLATION OF KENTUCKY TAX ACCOUNT(S)

This Form is used to update business information or request cancellation of an Employer's Withholding Tax Account, Sales and Use Tax Account, Transient Room Tax Account, Motor Vehicle Tire Fee Account, Telecommunications Tax Account, Utility Gross Receipts License Tax Account, Consumer's Use Tax Account, Corporation Income Tax Account, Limited Liability Entity Tax Account, Coal Severance and Processing Tax Account, Coal Seller/Purchaser Certificate ID Number and/or Pass-Through Non-Resident Withholding Tax Account.

**For assistance in completing the Update Form, please call the Data Quality Branch at (502) 564-2694**, or you may contact one of the following Kentucky Taxpayer Service Centers or the Telecommunications Device for the Deaf. Each office is open Monday through Friday, 8:00 a.m. to 5:00 p.m., local time.

|                      |                |                          |                |                            |                |
|----------------------|----------------|--------------------------|----------------|----------------------------|----------------|
| <b>Ashland</b>       | (606) 920-2037 | <b>Hopkinsville</b>      | (270) 889-6521 | <b>Paducah</b>             | (270) 575-7148 |
| <b>Bowling Green</b> | (270) 746-7470 | <b>Louisville</b>        | (502) 595-4512 | <b>Pikeville</b>           | (606) 433-7675 |
| <b>Corbin</b>        | (606) 528-3322 | <b>Northern Kentucky</b> | (859) 371-9049 | <b>Telecommunication</b>   | (502) 564-3058 |
| <b>Frankfort</b>     | (502) 564-5930 | <b>Owensboro</b>         | (270) 687-7301 | <b>Device for the Deaf</b> |                |

The Department of Revenue has an Ombudsman to serve as your advocate and is available to make sure your rights are protected. You may contact the Ombudsman at (502) 564-7822.

## SECTION A—REASON FOR COMPLETING THIS UPDATE FORM

- Effective Date**—Enter the effective date of the changes.

Check the box(es) which corresponds to the reason the form is being submitted.

- **Updating Business Name or DBA Name**—Complete Sections A and B to provide new name(s).
- **Updating an Existing Business Location's Information under the Sales and Use Tax Account**—Complete Sections A, B, and C to provide the updated location information for the Sales and Use tax account. An updated Sales and Use Tax Permit will be sent for updated location.
- **Closing a Location of Current Business for the Sales and Use Tax Account**—Complete Sections A, B, and C to provide the address information for the closing location.
- **Opening a New Location of Current Business for the Sales and Use Tax Account**—Complete Sections A, B, and C to provide the new location information. A Sales and Use Tax Permit will be sent for this new branch location.

**NOTE: Taxpayers with different business locations performing the same activity shall not be issued separate sales tax accounts.**

- **Adding a Mine Location to an Existing Coal Tax Account**—Complete Sections A, B and D to provide the information for the new mine location.
- **Changing Accounting Periods**—Complete Sections A, B and E to notify the Department of Revenue of a change in your Accounting Period year end.
- **Changing Taxing Election**—Complete Sections A, B and E to notify the Department of Revenue of a change in your Taxing Election with the IRS.
- **Updating/Providing New Responsible Party Information**—Complete Sections A, B, and E to provide updated and/or new responsible party information.
- **Updating Mailing Address(es)/Mailing Address Phone Numbers**—Complete Sections A, B and F to update tax account mailing address and/or phone number information.
- **Requesting Cancellation of an Account**—If you need to cancel an account, complete Sections A, B, and G.

- Current Kentucky Account Numbers**—List the tax account(s) assigned to your business or organization.

## SECTION B—BUSINESS AND CONTACT INFORMATION

- Legal Business Name**—Enter the complete legal business name for your business or organization. If you have changed the name, enter the new name.

**NOTE: All businesses organized or qualified with the Kentucky Secretary of State, must have first changed their legal business name with the Secretary of State before the Department of Revenue will update the name on their tax accounts.**

- Doing Business As (DBA) Name**—If your business or organization has a "doing business as" name, enter the name. If you have changed the DBA name, enter the new name.
- Federal Employer Identification Number (FEIN)**—Enter the FEIN assigned to your business or organization by the Internal Revenue Service (IRS). If your FEIN has changed, an update cannot be made. You must apply for new accounts using the Kentucky Tax Registration Application, Form 10A100.
- Kentucky Secretary of State Organization Number**—Enter the Organization Number assigned to your entity by the Kentucky Secretary of State's Office. (Sole Proprietorships and General Partnerships are not required to register with the Secretary of State.) If your Kentucky Organization Number has changed, an update cannot be made. You must apply for new account(s) using the Kentucky Tax Registration Application, Form 10A100.
- Commonwealth Business Identifier (CBI)**—Enter the 10-digit CBI Number that has been assigned to your business, if applicable.
- Person to Contact Regarding this Update Form**—Enter the name, title, daytime telephone number, extension and e-mail address for the person to contact with questions about this update form.

## SECTION C—SALES AND USE TAX LOCATION INFORMATION

- Updating or Closing an Existing Business Location**—Select the box to indicate Close Location or Update/Move Location. To update an existing Business Location for your Sales and Use Tax Account, list the old and new addresses for the location. (If you have multiple Business Locations to update, attach a separate listing of the information in Question 9).
- Opening a New Location of Current Business**—List the new address, telephone number, description of the activities

performed at the new location and the date the location will open. (If you have more than two locations to add, attach a separate listing of the information in Questions 10-11).

#### SECTION D—ADDING A NEW MINE LOCATION TO AN EXISTING COAL TAX ACCOUNT

12. **Kentucky Mine Locations**—Enter the mine name; mine number; Kentucky county in which the mine operates; Surface Disturbance Mining Permit Number issued to you by the Department of Natural Resources, Division of Mine Permits, contract miner name hired to mine the coal and the Federal Employer Identification Number (FEIN) of the contract miner.

For more information, contact the Division of Mine Permits, Department of Natural Resources, #2 Hudson Hollow Road, Frankfort, KY 40601 or call (502) 564-2320.

13. **Additional Mining Locations**—Do you operate additional mine locations? If yes, attach continuation pages to this form listing the information requested in Question 12 for each additional Kentucky mine location you operate.

#### SECTION E—UPDATES TO ACCOUNTING PERIOD, OWNERSHIP TYPES, AND/OR RESPONSIBLE PARTIES

14. **Accounting Period Change with the IRS**—Indicate the new information if you have changed your Accounting Period with the Internal Revenue Service (IRS).
15. **Taxing Election Change with the IRS**—  
A. Enter your current Business Structure.  
B. Indicate the old and new taxing elections.

16. - 17. **Ownership Disclosure—Responsible Party Update**—Enter the full legal name, Social Security Number or FEIN, Driver's License Number, Driver's License State of Issuance, Business Title, Effective Date of Title, residence street address, city, state, zip code, telephone number, and county (if Kentucky).

**NOTE:** *You are required to provide your Social Security Number on tax forms per Section 405, Title 42, of the United States Code. This information will be used to establish your identity for tax purposes.*

If this responsible party will replace an existing responsible party listed on your tax accounts, check the box and list the previous responsible party's name and the date they ceased being in their listed title.

- **For a Sole Proprietorship or an LLC (for Federal Purposes Taxed as an Individual)**—Enter the original owner's updated information. If there is a new owner, updates cannot be made. You must apply for new accounts using the Kentucky Tax Registration Application, Form 10A100.
- **For an LLC (for Federal Purposes Taxed as a Single Member Disregarded Entity)**—Enter the single member's updated company information in Question 16. If the LLC has managers, their updated information can be entered in Question 17. Attach a separate sheet for more LLC managers.
- **For a Joint Venture, General Partnership, Limited Partnership, LLP, LLLP, or LLC (for Federal Purposes Taxed as a Partnership, Corporation, S Corporation,**

**or Non-profit)**—Enter the updated information for the partners'/members' information. If there are more than two partners/members to update; attach a separate sheet.

- **For a Corporation, S Corporation, Government, Association, REIT, RIC, REMIC, Trust or Non-profit**—Enter the updated officers' information. If there are more than two officers to update; attach a separate sheet.

#### SECTION F—UPDATES TO MAILING ADDRESS AND PHONE NUMBERS FOR TAX ACCOUNTS

18. **Start Date for Address Change**—Enter the start date for the mailing address change.
19. **Tax Accounts for which the Address Change Applies**—Check the box(es) for all tax accounts for which the address and/or phone number change applies.
20. **List New Mailing Address**—Complete the mailing address, city, state, zip code, county if mailing address is in Kentucky, and the telephone number for the address in this section. **You may include a PO Box here.**
21. **Start Date for Address Change**—If you have a second address change for tax accounts other than the ones checked in Question 19, enter start date for the mailing address change.
22. **Tax Accounts for which the Address Change Applies**—Check the box(es) for all tax accounts for which the second address and/or phone number change applies.
23. **List New Mailing Address**—Complete the mailing address, city, state, zip code, county if mailing address is in Kentucky, and the telephone number for the second address in this section. **You may include a PO Box here.**

#### SECTION G—REQUEST FOR CANCELLATION OF ACCOUNT(S)

24. **Tax Accounts for which Cancellation is Requested**—Check the box(es) for the account(s) you wish to have cancelled.
25. **Reason for Cancellation**—Check the box that corresponds to the reason the account should be cancelled. If "Other" selected, enter reason.
26. **Effective Date to Cancel Account(s)**—Enter the last date of operations or activity for the account type you are requesting cancellation.
- NOTE:** *A corporation's or limited liability pass-through entity's income tax/LLET account number is cancelled with the filing of the "final" return. A corporation or limited liability pass-through entity organized in Kentucky shall not file a final return before it is officially dissolved pursuant to the provisions of KRS Chapter 14A.*
27. **If Business Sold**—List the name, address and telephone number for the new owners.
28. **If Merged out of Existence**—List the name, FEIN, address and telephone number of the surviving business.

*The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, sexual orientation, gender identity, veteran status, genetic information or ancestry in employment or the provision of services.*